Effective 5/12/2015

11-42-201 Resolution or ordinance designating an assessment area -- Classifications within an assessment area -- Preconditions to adoption of a resolution or ordinance.

(1)

- (a) Subject to the requirements of this part, a governing body of a local entity intending to levy an assessment on property to pay some or all of the cost of providing improvements benefitting the property, performing operation and maintenance benefitting the property, or conducting economic promotion activities benefitting the property shall adopt a resolution or ordinance designating an assessment area.
- (b) A designation resolution or designation ordinance described in Subsection (1)(a) may divide the assessment area into multiple classifications to allow the governing body to:
 - (i) levy a different level of assessment; or
 - (ii) use a different assessment method in each classification to reflect more fairly the benefits that property within the different classifications is expected to receive because of the proposed improvement, operation and maintenance, or economic promotion activities.
- (c) The boundaries of a proposed assessment area:
 - (i) may include property that is not intended to be assessed; and
 - (ii) may not be coextensive or substantially coterminous with the boundaries of the local entity.
- (2) Before adopting a designation resolution or designation ordinance described in Subsection (1)
 - (a), the governing body of the local entity shall:
 - (a) give notice as provided in Section 11-42-202;
 - (b) receive and consider all protests filed under Section 11-42-203; and
 - (c) hold a public hearing as provided in Section 11-42-204.

Amended by Chapter 396, 2015 General Session